

MONTHLY STATE REVENUE SNAPSHOT

1 | 2019

based on the Utah State Tax Commission Monthly Revenue Summary (Report TC-23)

General Fund	Projected Growth Rate - December	Actual Growth Rate	Projected Range in Collections Through 6 Months	Actual Collections	Condition	Sep-18	Oct-18	Nov-18	Dec-18
Sales & Use Tax	6.0%	5.9%	\$1,061,000,000 - \$1,092,000,000	\$1,075,095,891	On target	7.1%	7.2%	6.7%	5.9%
All Other Sources	5.2%	16.2%	\$219,000,000 - \$244,000,000	\$251,310,652	Above target range	12.0%	15.7%	16.2%	12.9%
Subtotal General Fund	5.8%	7.1%		\$1,326,406,543		8.1%	8.8%	8.5%	7.1%
Sales & Use Tax Set-Asides	6.7%	6.3%	\$322,000,000 - \$331,000,000	\$326,074,911	On target	6.9%	7.1%	7.0%	6.3%
Education Fund/USF									
Individual Income Tax	7.5%	-10.0%	\$2,087,000,000 - \$2,166,000,000	\$1,780,618,572	Below target range	11.2%	6.3%	6.3%	-10.0%
Corporate Tax	14.3%	64.0%	\$90,000,000 - \$190,000,000	\$239,268,225	Above target range	89.3%	101.6%	143.7%	64.0%
All Other Sources	24.2%	58.4%	\$8,000,000 - \$17,000,000	\$14,758,772	On target	95.7%	124.6%	58.4%	61.0%
Subtotal Education Fund	8.3%	-4.6%		\$2,034,645,569		18.0%	12.9%	13.0%	-4.6%
Subtotal GF/EF	7.4%	-0.3%		\$3,361,052,112		13.8%	11.2%	11.1%	-0.3%
Transportation Fund									
Motor Fuel Tax	1.9%	3.1%	\$178,000,000 - \$191,000,000	\$187,437,565	On target	1.9%	0.7%	3.8%	3.1%
Special Fuel Tax	2.8%	7.1%	\$68,000,000 - \$74,000,000	\$73,879,226	On target	13.9%	4.2%	3.7%	7.1%
Other	1.2%	15.9%	\$39,000,000 - \$42,000,000	\$46,637,000	Above target range	7.6%	13.9%	14.7%	15.9%
Subtotal Transportation Fund	2.0%	5.8%		\$307,953,791		5.4%	3.4%	5.3%	5.8%
Total, GF/EF/USF/TF	7.0%	0.2%		\$3,669,005,903		13.1%	10.5%	10.6%	0.2%

SUMMARY

General and Education Fund revenue collections totaled \$3.4 billion for the first six months of FY 2019, representing a year-over-year (YoY) decline of 0.3% compared with the first six months of FY 2018. The -0.3% is a large drop from December's 11.1%, November's 11.2%, and October's 13.8%. The current revenue target is 7.4%. All three of the major revenue sources decelerated in December, with income tax dropping well below target. Timing of tax payments due to federal tax reform explains at least part of the \$330 million decline in gross income tax payments. The other large sources— withholding, sales tax, and corporate tax—are above target or in line with target.

GENERAL FUND

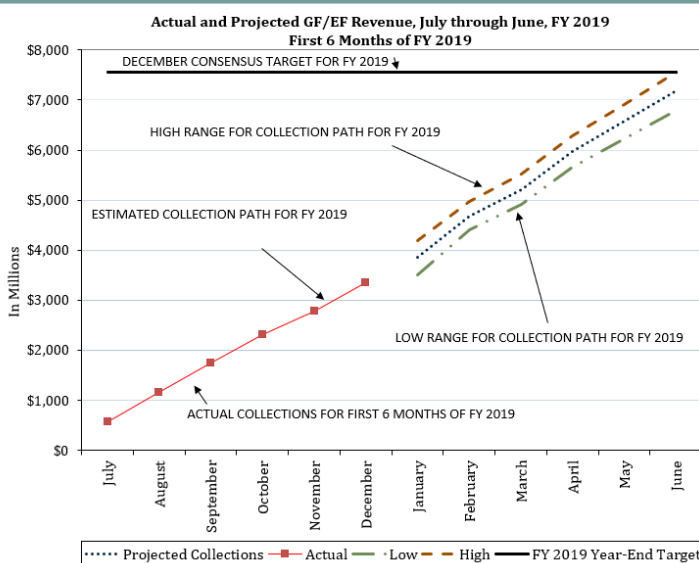
General Fund collections totaled \$1.3 billion for the first six months of FY 2019. This represents a YoY growth rate of 7.1% compared with the first six months of FY 2018. The prior month had revenue growing at 8.5%. The current consensus target is 5.8%. The 1.4 percentage point deceleration in revenue (7.1% vs. 8.5%) was due to weaker sales tax receipts (5.9% vs. 6.7%). With sales tax on target, the stronger General Fund is being bolstered by other sources coming in above target, including severance taxes and investment income.

EDUCATION FUND

Education Fund collections reached \$2.0 billion through six months of FY 2019, a YoY decline of 4.6%. The drop was due to abnormally low income tax payments in December 2018 and early January 2019. From 12/1/2018 to 1/15/2019 \$64 million was collected in income tax payments. Over the same period last year, \$388 million was collected. In FY 2017 (12/1/2016-1/15/2017), \$208 million. The decline is primarily due to timing of incentives created by federal tax reform, rather than a slowing economy. Income tax growth has been volatile this year, going from 11.2% in September, to 6.3% in October/November, and then to the -10.0% in December. Corporate tax receipts (64%) and withholding (10.7%) continue to come in strong.

TRANSPORTATION FUND

Transportation Fund collections reached \$308 million for the first six months, about in line with the revenue target.



A Joint Publication of:



Governor's Office of Management and Budget



Office of the
Legislative Fiscal Analyst

January 17, 2019



Revenue Summary

Final Fiscal Year 2018-2019 Through 6 Months

Actual Year-to-Date Net Revenues (in millions)				
Tax/Fee	FY2018	FY2019	Change	% Change
Individual Income Tax	\$1,977.8	\$1,780.6	(\$197.2)	-10.0%
State Sales and Use Tax	\$1,322.3	\$1,401.2	\$78.9	6.0%
Corporate Tax*	\$145.9	\$239.3	\$93.4	64.0%
Beer Tax	\$7.6	\$8.0	\$0.5	6.1%
Cigarette Tax	\$49.3	\$48.1	(\$1.2)	-2.4%
Tobacco Tax	\$11.7	\$11.5	(\$0.1)	-1.1%
Insurance Premium Tax	\$76.3	\$80.4	\$4.1	5.4%
Oil and Gas Severance Tax	\$8.9	\$16.8	\$7.9	89.0%
Mining Severance Tax	\$5.1	\$6.5	\$1.4	28.4%
Local Option Sales and Use Taxes	\$713.4	\$802.3	\$89.0	12.5%
Oil and Gas Conservation Fee	\$1.5	\$2.3	\$0.8	58.1%
911 Emergency Services Telephone Charge	\$17.1	\$23.2	\$6.1	35.4%
Cable/Satellite Excise Tax	\$15.5	\$15.2	(\$0.3)	-1.9%
Mineral Production Withholding	\$9.2	\$14.8	\$5.6	61.0%
Motor Fuel Tax	\$181.8	\$187.4	\$5.6	3.1%
Special Fuel Tax	\$69.0	\$74.3	\$5.3	7.7%
Aviation Fuel Tax	\$3.3	\$3.4	\$0.1	4.1%
Motor Vehicle Registration Fees	\$70.7	\$76.2	\$5.5	7.8%
Local Transportation Corridor Preservation Fee	\$11.8	\$12.3	\$0.5	4.6%
Other Motor Vehicle Taxes and Fees	\$147.1	\$149.3	\$2.2	1.5%
Other Taxes and Fees	\$29.1	\$30.5	\$1.3	4.6%
Total	\$4,874.1	\$4,983.7	\$109.5	2.2%

Notes

• This report only includes state and local revenues collected by the Utah State Tax Commission and is not a complete review of state or local finances. Amounts listed on this page are totals, including earmarked amounts, collected by tax type. For state revenues compared with budgeted targets please refer to the LFA/GOMB report on state finances available at: <https://gomb.utah.gov/budget-policy/inside-utahs-budget/> or <https://budget.utah.gov>

• FY 2018 revenues are through January 08, 2018. FY 2019 revenues are through January 08, 2019.

* Includes corporate franchise and income taxes, radioactive waste, and gross receipts taxes.

Utah State Tax Commission - Tax Collections

Preliminary Information Subject to Audit


TC-23 Rev. 9/17 Printed: 1/22/2019



Utah State Tax Commission

	Transactions from 07/01/2017 to 01/08/2018			Transactions from 07/01/2018 to 01/08/2019				
Revenue and Refund Comparison	Fiscal Year	2018		Fiscal Year	2019			
	Fiscal Month	01 - 06		Fiscal Month	01 - 06			
♦♦♦♦ BY FUND TYPE ♦♦♦♦			----- Fiscal Year 2018 Month 01 - 06 -----			----- Fiscal Year 2019 Month 01 - 06 -----		
Categorized by Fund Type	Gross Revenue	Refunds	Net Revenue	Gross Revenue	Refunds	Net Revenue	Net Amount Change	Net Change%
Clearing	3,822,395	560,446	4,382,841	1,677,306	6,022	1,683,327	(2,699,514)	-61.6%
Education/Uniform School	2,279,632,617	(143,662,286)	2,135,970,331	2,213,506,619	(175,251,758)	2,038,254,861	(97,715,470)	-4.6%
Fiduciary Fund	857,943,371	(4,962,965)	852,980,406	942,481,904	(9,409,808)	933,072,096	80,091,690	9.4%
General Fund Restricted	46,174,892	(72,609)	46,102,283	57,955,585	(9,542)	57,946,042	11,843,759	25.7%
General Fund Unrestricted	1,183,845,495	(22,693,242)	1,161,152,252	1,269,868,146	(31,183,976)	1,238,684,170	77,531,918	6.7%
Proprietary Fund	28,580,345	-	28,580,345	15,790,503	-	15,790,503	(12,789,842)	-44.8%
Special Revenue	21,259,454	(39,225)	21,220,229	26,437,849	(14,538)	27,885,675	6,665,446	31.4%
Transportation Fund	318,893,736	(9,695,889)	309,197,847	337,717,575	(9,917,476)	326,337,735	17,139,888	5.5%
Transportation Investment Fund	314,532,887	-	314,532,887	344,013,281	-	344,013,281	29,480,394	9.4%
Net Revenue	5,054,685,192	(180,565,770)	4,874,119,422	5,209,448,768	(225,781,077)	4,983,667,691	109,548,269	2.2%

		Transactions from 07/01/2017 to 01/08/2018			Transactions from 07/01/2018 to 01/08/2019				
Revenue and Refund Comparison		Fiscal Year	2018		Fiscal Year	2019			
		Fiscal Month	01 - 06		Fiscal Month	01 - 06			
◆◆◆ BY REVENUE SOURCE, FUND, TAX/FEE ◆◆◆		----- Fiscal Year 2018 Month 01 - 06 -----			----- Fiscal Year 2019 Month 01 - 06 -----				
Categorized by Revenue Source / Fund Type / Tax or Fee		Gross Revenue	Refunds	Net Revenue	Gross Revenue	Refunds	Net Revenue	Net Amount Change	Net Change%
911 Emergency Services Telephone Charge:		17,129,908	(29,079)	17,100,828	23,156,706	(554)	23,156,152	6,055,323	35.4%
Fiduciary Fund									
Emergency Services Phone Charge		1,699,197	-	1,699,197	-	-	-	(1,699,197)	
General Fund Restricted									
Computer Aided Dispatch		256,263	-	256,263	16	-	16	(256,248)	
Statewide Unified E-911 Emergency Services		1,806,318	-	1,806,318	1,796,972	-	1,796,972	(9,346)	-0.5%
Utah Statewide Radio System - Emergency Services		2,784,970	-	2,784,970	10,537,583	-	10,537,583	7,752,613	278.4%
General Fund Unrestricted									
Public Safety Answering Point - Public Safety		547,560	-	547,560	825,689	-	825,689	278,130	50.8%
Special Revenue									
Public Safety Answering Point - Local Dispatch		10,035,599	(29,079)	10,006,520	9,996,446	(554)	9,995,891	(10,629)	-0.1%
Aviation Fuel Tax:		3,298,875	(18,057)	3,280,819	3,433,139	(18,612)	3,414,528	133,709	4.1%
Transportation Fund									
Aviation Fuel Tax		3,298,875	(18,057)	3,280,819	3,433,139	(18,612)	3,414,528	133,709	4.1%
Beer Tax:		7,557,165	(1,288)	7,555,877	8,018,680	-	8,018,680	462,802	6.1%
General Fund Restricted									
Alcohol Beverage Enforcement & Treatment Account		5,597,400	-	5,597,400	5,856,043	-	5,856,043	258,643	4.6%
General Fund Unrestricted									
Beer Tax		1,959,765	(1,288)	1,958,477	2,162,636	-	2,162,636	204,159	10.4%



Utah State Tax Commission - Tax Collections

Preliminary Information Subject to Audit

TC-23 Rev. 9/17 Printed: 1/22/2019

◆◆◆ BY REVENUE SOURCE, FUND, TAX/FEE ◆◆◆				----- Fiscal Year 2018 Month 01 - 06 -----			----- Fiscal Year 2019 Month 01 - 06 -----			Net Amount	Net
Categorized by Revenue Source / Fund Type / Tax or Fee				Gross Revenue	Refunds	Net Revenue	Gross Revenue	Refunds	Net Revenue	Change	Change%
Cable/Satellite Excise Tax:				15,492,751	-	15,492,751	15,198,300	-	15,198,300	(294,451)	-1.9%
General Fund Unrestricted											
	Multi-Channel Video or Audio Service			15,492,751	-	15,492,751	15,198,300	-	15,198,300	(294,451)	-1.9%
Cigarette Tax:				49,275,908	(24,212)	49,251,695	48,202,434	(150,248)	48,052,186	(1,199,510)	-2.4%
General Fund Restricted											
	Cigarette Tax - Tobacco Prevention			7,950,000	-	7,950,000	7,950,000	-	7,950,000	-	
General Fund Unrestricted											
	Cigarette Stamp Tax			41,325,908	(24,212)	41,301,695	40,252,434	(150,248)	40,102,186	(1,199,510)	-2.9%
Corporate Tax:				196,922,423	(51,027,477)	145,894,946	287,108,147	(47,839,923)	239,268,225	93,373,279	64.0%
Education/Uniform School											
	Corporate Tax			196,922,423	(51,027,477)	145,894,946	287,108,147	(47,839,923)	239,268,225	93,373,279	64.0%
Individual Income Tax:				2,070,074,534	(92,256,859)	1,977,817,675	1,908,022,818	(127,404,246)	1,780,618,572	(197,199,103)	-10.0%
Education/Uniform School											
	Individual Income Tax - Final Payments			547,362,650	(90,342,913)	457,019,737	221,569,603	(125,225,408)	96,344,195	(360,675,542)	-78.9%
	Individual Income Tax - Withholding			1,522,711,883	(1,913,946)	1,520,797,938	1,686,453,216	(2,178,839)	1,684,274,377	163,476,439	10.7%
Special Revenue											
Insurance Premium Tax:				76,270,900	(8,528)	76,262,373	80,395,953	-	80,395,953	4,133,580	5.4%
Fiduciary Fund											
	Employers Reinsurance & Uninsured Employers			10,333,788	-	10,333,788	9,116,454	-	9,116,454	(1,217,334)	-11.8%
	Fireman's Pension Fund			5,108,806	-	5,108,806	674,924	-	674,924	(4,433,883)	-86.8%
General Fund Restricted											
	Fire Academy Support Fund			2,554,400	-	2,554,400	337,460	-	337,460	(2,216,940)	-86.8%
	Industrial Accident Fund			1,594,494	-	1,594,494	1,322,044	-	1,322,044	(272,450)	-17.1%
	Relative Value Study Fund			65,607	-	65,607	64,904	-	64,904	(703)	-1.1%
	Workplace Safety Account			797,264	-	797,264	661,035	-	661,035	(136,230)	-17.1%
General Fund Unrestricted											
	Insurance Premium Tax			55,816,541	(8,528)	55,808,013	68,219,133	-	68,219,133	12,411,119	22.2%
Local Option Sales and Use Taxes:				718,197,608	(4,836,846)	713,360,762	811,572,899	(9,244,741)	802,328,158	88,967,397	12.5%
Fiduciary Fund											
	Botanical, Cultural, Recreational, and Zoo			23,406,684	(183,105)	23,223,580	26,110,419	(382,280)	25,728,139	2,504,559	10.8%
	Correctional Facility Sales and Use Tax			-	-	-	6,022,858	(971)	6,021,886	6,021,886	
	County of the 2nd Class State Hwys Projects			10,614,593	(41,220)	10,573,374	11,749,136	(74,012)	11,675,123	1,101,749	10.4%
	County Option Fixed Guideway Tax			11,768,452	(50,062)	11,718,390	13,020,886	(88,832)	12,932,054	1,213,663	10.4%
	County Option Sales & Use Tax			77,162,890	(585,339)	76,577,552	85,374,282	(1,112,388)	84,261,894	7,684,342	10.0%
	County Option Sales/Use for Highways/Public Transit Tax			14,601,683	(39,814)	14,561,869	27,992,683	(64,942)	27,927,740	13,365,872	91.8%
	Highways Sales & Use Tax			8,068,821	(43,002)	8,025,819	9,027,553	(55,938)	8,971,615	945,796	11.8%
	Local Sales And Use Tax			308,651,690	(2,341,385)	306,310,304	341,497,666	(4,449,531)	337,048,136	30,737,831	10.0%
	Local Trans. Corridor Preservation - 2nd Class County			1,146,884	(666)	1,146,218	1,282,351	(608)	1,281,743	135,525	11.8%
	Municipal Energy Sales & Use Tax			2,818,341	-	2,818,341	4,524,035	(16,116)	4,507,920	1,689,578	59.9%
	Municipal Telecommunications License Tax			12,958,902	(1,499)	12,957,403	12,889,135	(2,359)	12,886,776	(70,627)	-0.5%
	Public Transit Tax			133,410,015	(1,194,190)	132,215,825	147,640,171	(2,774,114)	144,866,057	12,650,232	9.6%
	Resort Communities Tax			9,818,590	(136,115)	9,682,475	10,976,330	(77,151)	10,899,179	1,216,704	12.6%
	Rural County Hospital Tax			3,773,913	(16,897)	3,757,017	4,094,004	(17,011)	4,076,993	319,976	8.5%
	State Highways Projects - Fixed Guideway			972,551	-	972,551	1,079,524	-	1,079,524	106,972	11.0%
	Town Option Sales & Use Tax			5,067,692	(20,564)	5,047,128	5,578,031	(20,339)	5,557,692	510,564	10.1%
	Transient Room Tax - County			32,941,189	(79,861)	32,861,328	35,566,999	(48,321)	35,518,679	2,657,351	8.1%
	Transient Room Tax - First Class County Fund			1,767,034	-	1,767,034	1,876,025	-	1,876,025	108,991	6.2%
	Transient Room Tax - Municipality			6,571,301	(15,138)	6,556,163	7,517,417	(4,557)	7,512,860	956,697	14.6%
	TRCC Restaurant Tax			26,312,147	(69,749)	26,242,398	29,355,865	(39,121)	29,316,744	3,074,345	11.7%
	TRCC Short Term Leasing Tax - Tourism			9,438,602	(203)	9,438,398	10,260,100	(1,515)	10,258,585	820,187	8.7%
	TRCC Transient Room Tax - Tourism			1,399,960	(6,557)	1,393,402	1,489,816	(1,401)	1,488,415	95,013	6.8%

Utah State Tax Commission - Tax Collections

Preliminary Information Subject to Audit

TC-23 Rev. 9/17 Printed: 1/22/2019

◆◆◆ BY REVENUE SOURCE, FUND, TAX/FEE ◆◆◆	----- Fiscal Year 2018 Month 01 - 06 -----			----- Fiscal Year 2019 Month 01 - 06 -----			Net Amount	Net
Categorized by Revenue Source / Fund Type / Tax or Fee	Gross Revenue	Refunds	Net Revenue	Gross Revenue	Refunds	Net Revenue	Change	Change%
Special Revenue								
Qualified Emergency Food Agencies Fund	190,626	-	190,626	190,626	-	190,626	-	0.0%
State Imposed Mass Transit Tax	2,193,242	(10,146)	2,183,096	2,408,747	(12,017)	2,396,731	213,635	9.8%
Transportation Fund								
State Highways Projects - 2nd Class County	1,184	(1,335)	(151)	2,361	(1,216)	1,145	1,296	
State Highways Projects - Public Transit Tax	13,140,621	-	13,140,621	14,045,880	-	14,045,880	905,259	6.9%
Local Transportation Corridor Preservation Fee:	11,786,986	-	11,786,986	12,325,261	-	12,325,261	538,275	4.6%
Fiduciary Fund								
County of the 1st Class State Highways Projects	2,433,172	-	2,433,172	3,431,733	-	3,431,733	998,561	41.0%
Local Trans. Corridor Preservation - 1st Class City	974,688	-	974,688	100,450	-	100,450	(874,238)	-89.7%
Local Transportation Corridor Preservation - MV	8,379,125	-	8,379,125	8,793,077	-	8,793,077	413,952	4.9%
Transportation Fund								
Mineral Production Withholding:	9,543,967	(377,950)	9,166,017	14,766,361	(7,589)	14,758,772	5,592,755	61.0%
Education/Uniform School								
Mineral Production Tax Withholding	9,543,967	(377,950)	9,166,017	14,766,361	(7,589)	14,758,772	5,592,755	61.0%
Mining Severance Tax:	5,089,316	-	5,089,316	6,536,874	-	6,536,874	1,447,559	28.4%
General Fund Unrestricted								
Mining Severance Tax	3,816,987	-	3,816,987	4,902,656	-	4,902,656	1,085,669	28.4%
Special Revenue								
Mining Severance Tax Permanent State Trust Fund	1,272,329	-	1,272,329	1,634,219	-	1,634,219	361,890	28.4%
Motor Fuel Tax:	183,730,819	(1,911,624)	181,819,194	189,223,889	(1,786,324)	187,437,565	5,618,371	3.1%
General Fund Restricted								
Transportation Fund								
Motor Fuel Tax	183,730,819	(1,911,624)	181,819,194	189,223,889	(1,786,324)	187,437,565	5,618,371	3.1%
Motor Vehicle Registration Fees:	70,714,211	-	70,714,211	76,235,767	-	76,235,767	5,521,556	7.8%
General Fund Restricted								
Boat Registration Fees	897,103	-	897,103	894,364	-	894,364	(2,739)	-0.3%
Motor Vehicle Safety Impact Restricted Account	28,810	-	28,810	1,401,348	-	1,401,348	1,372,538	
Off Highway Vehicle Registration Fees	1,165,346	-	1,165,346	1,273,072	-	1,273,072	107,726	9.2%
OHV Registration Fees	90,250	-	90,250	96,119	-	96,119	5,869	6.5%
Snowmobile Registration Fees	181,788	-	181,788	228,025	-	228,025	46,237	25.4%
Proprietary Fund								
Land Grant Management Fund Registration Fees	54,625	-	54,625	98,182	-	98,182	43,557	79.7%
Transportation Fund								
Aircraft Registration Fees	330,493	-	330,493	780,675	-	780,675	450,183	136.2%
Motor Vehicle Registration Fees	22,835,513	-	22,835,513	23,857,418	-	23,857,418	1,021,905	4.5%
Motorcycle Safety Fees - Dedicated Credit	211,103	-	211,103	235,348	-	235,348	24,245	11.5%
MV Public Safety for Highway Patrol	1,245,205	-	1,245,205	1,318,015	-	1,318,015	72,811	5.8%
Transportation Investment Fund								
Transportation Inv. Fund - MV Registration Fees	43,673,976	-	43,673,976	46,053,200	-	46,053,200	2,379,224	5.4%
Oil and Gas Conservation Fee:	1,527,105	(72,609)	1,454,496	2,309,741	(9,542)	2,300,199	845,703	58.1%
General Fund Restricted								
Oil & Gas Conservation Fee	1,527,105	(72,609)	1,454,496	2,309,741	(9,542)	2,300,199	845,703	58.1%

Utah State Tax Commission - Tax Collections
Preliminary Information Subject to Audit

TC-23 Rev. 9/17 Printed: 1/22/2019

◆◆◆ BY REVENUE SOURCE, FUND, TAX/FEE ◆◆◆			----- Fiscal Year 2018 Month 01 - 06 -----			----- Fiscal Year 2019 Month 01 - 06 -----			Net Amount Change	Net Change%
Categorized by Revenue Source / Fund Type / Tax or Fee			Gross Revenue	Refunds	Net Revenue	Gross Revenue	Refunds	Net Revenue		
Oil and Gas Severance Tax:			20,284,876	(11,392,793)	8,892,083	27,545,253	(10,742,405)	16,802,848	7,910,765	89.0%
General Fund Unrestricted										
	Oil & Gas Severance Tax		15,023,462	(11,392,793)	3,630,670	20,156,258	(10,742,405)	9,413,853	5,783,183	159.3%
Special Revenue										
	Oil & Gas Severance Tax Permanent State Trust Fund		1,093,069	-	1,093,069	3,137,951	-	3,137,951	2,044,882	187.1%
	Revitalization Fund - Navajo		750,000	-	750,000	750,000	-	750,000	-	
	Revitalization Fund - Uintah Basin		3,418,345	-	3,418,345	3,501,044	-	3,501,044	82,700	2.4%
Other Motor Vehicle Taxes and Fees:			147,086,718	2,120	147,088,838	149,323,315	4,348	149,327,663	2,238,825	1.5%
Clearing										
	Clearing - VADRS MV		14,968	2,120	17,088	0	4,348	4,348	(12,740)	-74.6%
	Clearing - VADRS MVED		(120)	-	(120)	(0)	-	(0)	120	
Education/Uniform School										
	Driver Education Fees - Dedicated Credits		3,090,986	-	3,090,986	3,443,559	-	3,443,559	352,573	11.4%
Fiduciary Fund										
	Collegiate License Plate Fees		569,867	-	569,867	585,436	-	585,436	15,569	2.7%
	Motor Vehicle Blindness Prevention Checkoff		12,408	-	12,408	15,132	-	15,132	2,724	22.0%
	MV County Collections		101,091,614	-	101,091,614	106,030,350	-	106,030,350	4,938,736	4.9%
	Other License Plate and Contributions		63,265	-	63,265	68,212	-	68,212	4,948	7.8%
	Tax Commission Suspense		15,470,383	-	15,470,383	8,795,994	-	8,795,994	(6,674,388)	-43.1%
General Fund Restricted										
	Electronic Payments Fee		3,283,369	-	3,283,369	3,422,212	-	3,422,212	138,844	4.2%
	MV Automobile 45-Day Permits		2,181,731	-	2,181,731	2,267,718	-	2,267,718	85,987	3.9%
	MV Contrib - Special Group License Plates		254,095	-	254,095	293,491	-	293,491	39,396	15.5%
	MV Contrib - Voluntary Checkoffs		19,770	-	19,770	22,287	-	22,287	2,517	12.7%
	Other License Plate and Contributions		122,950	-	122,950	137,800	-	137,800	14,850	12.1%
General Fund Unrestricted										
	County Property Tax Transaction Fees		(8,613)	-	(8,613)	(2,640)	-	(2,640)	5,973	-69.3%
	DUI Impound Fees		843,211	-	843,211	755,905	-	755,905	(87,306)	-10.4%
	Misc. Dedicated Credits - Other Agencies		1,754,741	-	1,754,741	230,412	-	230,412	(1,524,329)	-86.9%
	Misc. Dedicated Credits - Tax Comm.		1,485,302	-	1,485,302	1,306,518	-	1,306,518	(178,784)	-12.0%
	MV Regist/Plate Fees - Plate, Admin Fee		1,457,815	-	1,457,815	1,968,873	-	1,968,873	511,058	35.1%
	MVED Business Regulation Fees		1,334,161	-	1,334,161	948,945	-	948,945	(385,216)	-28.9%
	Other License Plate and Contributions		231	-	231	215	-	215	(17)	-7.1%
	Search and Rescue - Dedicated Credits		180,661	-	180,661	180,590	-	180,590	(71)	0.0%
Special Revenue										
	Traumatic Head and Spinal Cord Injury Rehab		84,033	-	84,033	140,347	-	140,347	56,314	67.0%
Transportation Fund										
	DUI Impound Fees		607,608	-	607,608	545,913	-	545,913	(61,695)	-10.2%
	Motor Carrier Fee		269,734	-	269,734	483,656	-	483,656	213,921	79.3%
	Motor Vehicle Control Fees		3,121,299	-	3,121,299	3,248,024	-	3,248,024	126,725	4.1%
	Proportional Registration - Highway Use Tax		2,104,403	-	2,104,403	4,204,735	-	4,204,735	2,100,332	99.8%
	Proportional Registration Fees		5,974,369	-	5,974,369	8,379,970	-	8,379,970	2,405,601	40.3%
	Temporary Permits		105,015	-	105,015	128,765	-	128,765	23,750	22.6%
	Uninsured Motorist Fees		1,597,464	-	1,597,464	1,720,897	-	1,720,897	123,433	7.7%

Utah State Tax Commission - Tax Collections

Preliminary Information Subject to Audit

TC-23 Rev. 9/17 Printed: 1/22/2019

◆◆◆ BY REVENUE SOURCE, FUND, TAX/FEE ◆◆◆			----- Fiscal Year 2018 Month 01 - 06 -----			----- Fiscal Year 2019 Month 01 - 06 -----			Net Amount	Net
Categorized by Revenue Source / Fund Type / Tax or Fee			Gross Revenue	Refunds	Net Revenue	Gross Revenue	Refunds	Net Revenue	Change	Change%
Other Taxes and Fees:			30,173,543	(1,050,965)	29,122,578	31,591,857	(1,131,255)	30,460,603	1,338,025	4.6%
Clearing										
	Clearing - GenTax ACH		1,920,482	-	1,920,482	1,351,771	-	1,351,771	(568,711)	-29.6%
	Clearing - GenTax Fuels		1,143,575	556,284	1,699,859	89,218	1,674	90,892	(1,608,967)	-94.7%
	Clearing - GenTax Media		704,238	-	704,238	173,138	-	173,138	(531,100)	-75.4%
	Clearing - GenTax Misc.		42,804	30	42,834	63,148	-	63,148	20,314	47.4%
	Clearing - Insurance Premium		1,735	2,012	3,747	(0)	-	(0)	(3,747)	
	Clearing - MV Regist. Prepayments		(5,286)	-	(5,286)	32	-	32	5,318	
Education/Uniform School										
	IIT Contributions - Invest More for Education		709	-	709	73	-	73	(636)	-89.7%
	State Transient Room Tax - Hospitality Tourism		-	-	-	165,661	-	165,661	165,661	
Fiduciary Fund										
	Car & Bus Tax		5,900,732	(328)	5,900,403	5,938,116	(488)	5,937,628	37,224	0.6%
	Environmental Assurance Fee		3,226,781	(137,271)	3,089,509	3,995,433	(177,813)	3,817,621	728,111	23.6%
	Inc. Tax Contributions - Education		2,241	-	2,241	4,736	-	4,736	2,496	111.4%
	Inc. Tax Contributions - Election Campaign		5,370	-	5,370	6,572	-	6,572	1,202	22.4%
General Fund Restricted										
	Admin. Allowance Service Charge - Sales Tax & Misc		5,967,749	-	5,967,749	5,281,755	-	5,281,755	(685,995)	-11.5%
	Commerce Charges		190,674	-	190,674	217,362	-	217,362	26,688	14.0%
	Court Complex Fees		1,956,749	-	1,956,749	2,046,832	-	2,046,832	90,084	4.6%
	Income Tax Contrib. - Homeless, Children's Organ, Etc.		8,382	-	8,382	10,086	-	10,086	1,703	20.3%
	Lubricating Oil Fee - Used Oil		310,193	-	310,193	316,431	-	316,431	6,239	2.0%
	Other Misc.		114,422	-	114,422	115,349	-	115,349	927	0.8%
General Fund Unrestricted										
	Cigarette/eCig Licenses & Fees		7,720	-	7,720	500	-	500	(7,220)	-93.5%
	County Property Tax Transaction Fees		1,359,823	-	1,359,823	1,428,622	-	1,428,622	68,799	5.1%
	Court Fees		1,192,013	-	1,192,013	1,248,130	-	1,248,130	56,117	4.7%
	Farm Tool Tax Credit		-	7,220	7,220	-	3,450	3,450	(3,770)	-52.2%
	Federal Revenues & Grants		142,879	-	142,879	133,185	-	133,185	(9,693)	-6.8%
	Misc. Dedicated Credits - Electronic Convenience Fees		359,754	-	359,754	457,581	-	457,581	97,827	27.2%
	Misc. Dedicated Credits - MV Sale of Info		72,089	-	72,089	52,024	-	52,024	(20,064)	-27.8%
	Misc. Dedicated Credits - Tax Comm.		35,854	-	35,854	20,440	-	20,440	(15,414)	-43.0%
	Other Misc.		13,337	-	13,337	403,796	-	403,796	390,459	
	Property Tax Relief Credits - Circuit Breaker		-	(1,478,912)	(1,478,912)	-	(956,111)	(956,111)	522,801	-35.4%
Special Revenue										
	Clean Air Fund Contributions		-	-	-	2,190	-	2,190	2,190	
	Misc. Special Revenues		428	-	428	135	-	135	(292)	-68.3%
	Private Organ Donation Contributions		43,572	-	43,572	21,489	-	21,489	(22,083)	-50.7%
	State Transient Room Tax - Outdoor Recreation Infrastructure		-	-	-	2,542,860	(1,967)	2,540,892	2,540,892	
	Waste Tire Recycling Fees		1,911,337	-	1,911,337	1,844,921	-	1,844,921	(66,416)	-3.5%
Transportation Fund										
	Motor Vehicle Rental Tax		3,543,191	-	3,543,191	3,660,272	-	3,660,272	117,082	3.3%
Special Fuel Tax:			76,776,841	(7,764,873)	69,011,968	82,448,616	(8,111,324)	74,337,292	5,325,325	7.7%
Transportation Fund										
	Special Fuel Tax		76,316,957	(7,726,623)	68,590,334	81,924,829	(8,045,603)	73,879,226	5,288,893	7.7%
	Special Fuel Tax - CNG / LNG		459,884	(38,250)	421,634	523,787	(65,721)	458,066	36,432	8.6%

Utah State Tax Commission - Tax Collections
Preliminary Information Subject to Audit

TC-23 Rev. 9/17 Printed: 1/22/2019

◆◆◆ BY REVENUE SOURCE, FUND, TAX/FEE ◆◆◆			----- Fiscal Year 2018 Month 01 - 06 -----			----- Fiscal Year 2019 Month 01 - 06 -----			Net Amount	Net
Categorized by Revenue Source / Fund Type / Tax or Fee			Gross Revenue	Refunds	Net Revenue	Gross Revenue	Refunds	Net Revenue	Change	Change%
State Sales and Use Tax:			1,332,098,350	(9,794,294)	1,322,304,056	1,420,735,233	(19,564,431)	1,401,170,802	78,866,746	6.0%
General Fund Restricted										
Water Infrastructure Restricted 1/16% Sales Tax Diversion			4,467,692	-	4,467,692	9,095,536	-	9,095,536	4,627,844	103.6%
General Fund Unrestricted										
Dedicated Credits - DNR Plants/Animal Protect - Sales			2,640,360	-	2,640,360	2,450,000	-	2,450,000	(190,360)	-7.2%
Dedicated Credits - DNR Watershed Rehab/Cloud Seed			-	-	-	650,000	-	650,000	650,000	
State Sales Tax			1,025,270,225	(9,794,294)	1,015,475,931	1,094,660,322	(19,564,431)	1,075,095,891	59,619,960	5.9%
Water & Wastewater Proj - Div of Water Rights			68,568	-	68,568	(39,901)	-	(39,901)	(108,469)	
Proprietary Fund										
Throughput Infrastructure Fund			13,500,000	-	13,500,000	-	-	-	(13,500,000)	-100.0%
Water & Wastewater Proj - Sales			15,025,720	-	15,025,720	15,692,322	-	15,692,322	666,601	4.4%
Special Revenue										
Qualified Emergency Food Agencies Fund			266,874	-	266,874	266,874	-	266,874	-	0.0%
Transportation Fund										
Transportation Investment Fund										
Transportation Inv. Fund - 30% Sales Growth Diversion			109,888,865	-	109,888,865	107,686,650	-	107,686,650	(2,202,216)	-2.0%
Transportation Inv. Fund \$90MM			31,500,000	-	31,500,000	-	-	-	(31,500,000)	
Transportation Inv. Fund 0.05% Diversion			10,432,065	-	10,432,065	8,837,860	-	8,837,860	(1,594,206)	-15.3%
Transportation Inv. Fund 1/16% Sales Diversion			13,939,514	-	13,939,514	10,967,742	-	10,967,742	(2,971,771)	-21.3%
Transportation Inv. Fund 3.68% Vehicle Related Products			-	-	-	57,934,184	-	57,934,184	57,934,184	
Transportation Inv. Fund 8.3% Vehicle Related Products			105,098,466	-	105,098,466	112,533,645	-	112,533,645	7,435,179	7.1%
Tobacco Tax:			11,652,392	(436)	11,651,956	11,297,524	225,769	11,523,293	(128,662)	-1.1%
General Fund Unrestricted										
Tobacco Products Tax			11,652,392	(436)	11,651,956	11,297,524	225,769	11,523,293	(128,662)	-1.1%
Net Revenue			5,054,685,192	(180,565,770)	4,874,119,422	5,209,448,768	(225,781,077)	4,983,667,691	109,548,269	2.2%

The preparation of this report in accordance with generally accepted accounting principles requires management to make estimates and assumptions that affect reported amounts. Actual results could differ from those estimates.

H.B. 149 from the 2018 General Session repealed the requirement of the State Tax Commission to record and deposit revenue from the markup on alcoholic beverages. Beginning FY 2019, revenues recorded to the liquor markup proprietary fund are no longer included in the TC-23 revenue report.